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You may include the following *Other Duties* in your count: accounting, maintenance, and housekeeping. If you performed any other duties, please complete the Other, specify line.

For example, if the administrator performed laundry duties, then record as follows: Other, specify laundry.

Do not count any of the thirteen direct care duties listed below. If the administrator performed any of the thirteen duties listed below then go to ODHS 2524, Schedule C-2. Complete Page 1 of ODHS 2524, Schedule C-2. If the administrator is an owner or relative of the owner, then complete Page 2 also.

- |                                    |  |
|------------------------------------|--|
| (a) Medical director               | (i) Qualified mental retardation professional (QMRP) |
| (b) Director of nursing            | (j) Licensed social worker/counselor                 |
| (c) Activities director            | (k) Chaplain   |
| (d) Registered nurse (RN)          | (l) Charge nurse; registered                         |
| (e) Licensed practical nurse (LPN) | (m) Charge nurse; licensed practical                 |
| (f) Recreational therapist         |  |
| (g) Psychologist                   |  |
| (h) Respiratory therapist          |  |

**Line 5: Geographic Location:**

Add 6% if the facility is in one of the following counties:

Cuyahoga Hamilton Butler Stark Franklin Lucas  
Montgomery Summit

**NOTE:** The eight counties listed above reflect those counties projected to have the largest populations. This information is subject to change once the calendar year data becomes available.

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Line 6: Ownership Points:

Add ten points if the administrator is also an owner.

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Line 7: Total lines 1 through 6.

Line 8: Line 7 is not to exceed 150%.

**Section B:**

For each administrator complete the following:

Beginning and ending dates of employment during the 19CY reporting period should be confined to periods of employment in 19CY only. For example, if the administrator was employed by the provider from March 1, 1992 through March 31, 19CY, then for the 19CY reporting period the record of employment dates is as follows: 0101CY - 1231CY.

Hours and percentage of time worked weekly on site at the facility.

Account number 7200 or account number 7310, as appropriate. All administrators compensated through the home office use account 7310. All other administrators use account 7200.

Amount of compensation: Except for county facilities which operate on a cash basis, list all compensation actually accrued to employees who perform duties as the administrator. County facilities which operate on a cash basis should list all compensation actually paid to employees who perform duties as the administrator.

If the administrator is an owner or relative of an owner, then complete Page 2 of 2 of ODHS 2524, Schedule C-2 also. Do not complete Page 2 of 2 for ODHS 2524, Schedule C-2 nonowner/administrator. Report the cost of all indirect care-related performed by administrator on ODHS 2524, Schedule C, line 26, account number 7200 or ODHS 2524, Schedule C, line 48, account number 7310, whichever is applicable.

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The applicable Direct Care duties are:

- |                                    |   |
|------------------------------------|---|
| (a) Medical director               | (i) Qualified mental retardation counselor (QMRP) |
| (b) Director of nursing            | (j) Licensed social worker/counselor              |
| (c) Activities director            | (k) Chaplain                                      |
| (d) Registered nurse (RN)          | (l) Charge nurse; registered                      |
| (e) Licensed practical nurse (LPN) | (m) Charge nurse; licensed practical              |
| (f) Recreational therapist         |   |
| (g) Psychologist                   |   |
| (h) Respiratory therapist          |   |

**Example:** An owner/administrator (or relative of owner) earned \$65,000 compensation performing duties as follows:

RN \$15,000; Administrator \$45,000; Laundry \$5,000; Total = \$65,000

Compensation may be reported as follows:

Schedule C-1 = \$50,000 - Administrator plus laundry compensation

Schedule B-2 = \$15,000 - RN compensation

Please note the reporting procedures are the same regardless of whether the administrator is an owner/administrator, or a relative of the owner.

Non-owner administrators will report their wages on Schedule C-1 (admin. & general wages) and, if it applies, Schedule B-2 (direct care wages; as stipulated in the Direct Care duties list above). Wages for Non-owner/administrators are never reported on Schedule C-2.

17. ODHS 2524, Schedule C-2

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**Page 1:**

List all owners and/or relatives who received compensation from this provider. Also, complete the schedule if any administrator wages are reported on Schedule B-2 for the direct care duties listed on page 17 of the instructions. This applies regardless of whether the administrator is a nonowner/administrator, and owner/administrator, or a relative of the owner.

Specify the name of person(s) claiming compensation, position number (see below), relationship to owner(s), years of experience in this field, dates of employment in this reporting period, number of hours worked in facility during the week, as well as the corresponding percentage of time worked at this facility, account number, and amount claimed for each person listed on the cost report.

For purposes of completing Schedule C-2, the following relationships are considered "related to the owner":

- (1) Husband and wife
- (2) Natural parent, child, and sibling
- (3) Adopted child and adoptive parent
- (4) Stepparent, stepchild, stepbrother, stepsister
- (5) Father-in-law, mother-in-law, son-in-law, daughter-in-law, sister-in-law, and brother-in-law
- (6) Grandparent and grandchild

**Page 2:**

Except for the nonowner administrators, for each individual identified above, list all the compensation received from other facilities participating in the Medicaid program (in Ohio and other states). Also, list any individual owning a 5% or more interest in this provider. Compensation claimed must be for necessary services and related to resident care. Services rendered and compensation claimed must be reasonable based upon the time spent in performing the duty, and reasonable for the duty being performed.

If you completed ODHS 2524, Schedule C-2, Page 1 for a **NONOWNER** administrator, then do not complete this page for the **NONOWNER** administrator. All other owners, relatives of owners, or owner/administrators identified on Page 1 must also be reported on Page 2 of Odhs 2524, Schedule C-2.

### **Position Numbers for Corporate Officers**

Select the four-digit position number that appropriately identifies the job duty of the corporate officer.

**Example:** Where there is a corporate president of a 50-bed facility, the four digit position number is: CP01 (C, P, zero, one).

#### **1. Corporate President Series (CP)**

- CP01 - Corporate President 1 (1-99)
- CP02 - Corporate President 2 (100-199)
- CP03 - Corporate President 3 (200-299)
- CP04 - Corporate President 4 (300-599)
- CP05 - Corporate President 5 (600-1199)
- CP06 - Corporate President 6 (1200 +)

#### **2. Corporate Vice-President Series (CV)**

- CV01 - Corporate Vice-President 1 (1-99)
- CV02 - Corporate Vice-President 2 (100-199)
- CV03 - Corporate Vice-President 3 (200-299)
- CV04 - Corporate Vice-President 4 (300-599)
- CV05 - Corporate Vice-President 5 (600-1199)
- CV06 - Corporate Vice-President 6 (1200 +)

#### **3. Corporate Treasurer Series (CT)**

- CT01 - Corporate Treasurer 1 (1-99)
- CT02 - Corporate Treasurer 2 (100-199)
- CT03 - Corporate Treasurer 3 (200-299)
- CT04 - Corporate Treasurer 4 (300-599)
- CT05 - Corporate Treasurer 5 (600-1199)
- CT06 - Corporate Treasurer 6 (1200 +)

Attachment 4.19D

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## 4. Board Secretary Series (BS)

BS01 - Corporate Board Secretary 1 (1-99)  
 BS02 - Corporate Board Secretary 2 (100-199)  
 BS03 - Corporate Board Secretary 3 (200-299)  
 BS04 - Corporate Board Secretary 4 (300-599)  
 BS05 - Corporate Board Secretary 5 (600-1199)  
 BS06 - Corporate Board Secretary 6 (1200 +)

## Position Number for Owners/Relatives of Owner

Select the five-digit position number, which appropriately identified the job duty of the owner and/or relative of the owner. Please note that WH references the Wage and Hour Survey - Attachment 6 of the cost report.

EXAMPLE: Where the owner served as medical director of the facility, the five-digit position number is: WH002 (W, H, zero, zero, two).

<u>WH Code</u>	<u>Title</u>	<u>Account</u>	<u>Schedule/line</u>
WH001	Water & Sewage	6030	Schedule B-1, line 9
WH063	EAP Administrator - Other Protected	6057	Schedule B-1, line 22
WH064	Self Funded Programs Admn. - Other Protected	6058	Schedule B-1, line 23
WH065	Staff Development - Other Protected	6059	Schedule B-1, line 24
WH002	Medical Director	6100	Schedule B-2, line 1
WH003	Director of Nursing	6105	Schedule B-2, line 2
WH004	RN Charge Nurse	6110	Schedule B-2, line 3
WH005	LPN Charge Nurse	6115	Schedule B-2, line 4
WH006	Registered Nurse	6120	Schedule B-2, line 5
WH007	Licensed Practical Nurse	6125	Schedule B-2, line 6
WH008	Nurse Aides	6130	Schedule B-2, line 7
WH009	Activity Director	6135	Schedule B-2, line 8
WH010	Activities Staff	6140	Schedule B-2, line 9
WH011	Recreational Therapist (NF)	6145	Schedule B-2, line 10
WH012	Program Specialist (ICF-MR)	6150	Schedule B-2, line 11
WH013	Program Director	6155	Schedule B-2, line 12
WH014	Habilitation Supervisor (NF)	6160	Schedule B-2, line 13
WH015	Habilitation Supervisor (ICF-MR)	6165	Schedule B-2, line 14
WH016	Habilitation Staff	6170	Schedule B-2, line 15
WH017	Psychologist	6175	Schedule B-2, line 16
WH018	Psychology Assistant	6180	Schedule B-2, line 17
WH019	Respiratory Therapist	6185	Schedule B-2, line 18

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WH020	Social Work/Counseling	6190	Schedule B-2, line 19
WH021	Social Services/Pastoral Care	6195	Schedule B-2, line 20
WH022	Qualified Mental Retardation Professional (QMRP)	6200	Schedule B-2, line 21
WH023	Quality Assurance	6205	Schedule B-2, line 22
WH024	Other Direct Care Salaries: Specify	6220	Schedule B-2, line 24
WH025	Home Office Costs/Direct Care: Salary	6230	Schedule B-2, line 25
WH026	DO NOT USE THIS POSITION CODE		
WH027	In-House Trainer Wages	6400	Schedule B-2, line 31
WH028	Classroom Wages: Nurse Aides	6410	Schedule B-2, line 32
WH029	Clinical Wages: Nurse Aides	6420	Schedule B-2, line 33
WH030	Physical Therapist (ICF-MR)	6600	Schedule B-2, line 42
WH031	Physical Therapy Assistant (ICF-MR)	6605	Schedule B-2, line 43
WH032	Occupational Therapist (ICF-MR)	6610	Schedule B-2, line 44
WH033	Occupational Therapy Assistant (ICF-MR)	6615	Schedule B-2, line 45
WH034	Speech Therapist (ICF-MR)	6620	Schedule B-2, line 46
WH035	Audiologist (ICF-MR)	6630	Schedule B-2, line 47

<u>WH Code</u>	<u>Title</u>	<u>Account</u>	<u>Schedule/line</u>
WH036	EAP Administrator - Direct Care	6535	Schedule B-2, line 52
WH037	Self-Funded Programs Administrator: Direct Care	6540	Schedule B-2, line 53
WH038	Staff Development - Direct Care	6550	Schedule B-2, line 54
WH039	Dietician	7000	Schedule C, line 1
WH040	Food Service Supervisor	7005	Schedule C, line 2
WH041	Dietary Personnel	7015	Schedule C, line 3
WH042	EAP Administrator - Dietary	7075	Schedule C, line 15
WH043	Self-Funded Programs Administrator: Dietary	7080	Schedule C, line 16
WH044	Staff Development - Dietary	7090	Schedule C, line 17
WH045	Medical/Habilitation Records	7105	Schedule C, line 20
WH046	Pharmaceutical Consultant	7110	Schedule C, line 21
WH047	DO NOT USE THIS POSITION CODE		
WH048	Other Administrative Personnel	7210	Schedule C, line 27
WH049	Security Services (Salary Only)	7230	Schedule C, line 31
WH050	Laundry/Housekeeping Supervisor	7240	Schedule C, line 34
WH051	Housekeeping	7245	Schedule C, line 35
WH052	Laundry and Linen	7250	Schedule C, line 36
WH053	Accounting	7265	Schedule C, line 39
WH054	Data Services (Salary Only)	7285	Schedule C, line 43
WH055	Other Indirect Care - Specify: (Salary)	7305	Schedule C, line 47
WH056	Home Office Costs/Indirect Care (Salary)	7310	Schedule C, line 48
WH057	DO NOT USE THIS POSITION CODE		
WH058	Plant Operations/Maintenance Supervisor	7320	Schedule C, line 50
WH059	Plant Operations and Maintenance	7330	Schedule C, line 51
WH060	EAP Administrator - Indirect Care	7525	Schedule C, line 59
WH061	Self-Funded Programs Administrator-Indirect Care	7530	Schedule C, line 60
WH062	Staff Development - Indirect Care	7535	Schedule C, line 61

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18. ODHS 2524, Schedule C-3, Cost of Services from Related Organizations

Complete per instructions on the form.

19. ODHS 2524, Schedule E, Balance Sheet

Enter balances recorded in the facility's books at the beginning and at the end of the reporting period in the appropriate columns. Where the facility is a distinct part of a NF or ICF-MR, enter total amounts applicable only to the distinct part.

20. ODHS 2524, Schedule E-1, Return on Equity Capital of Proprietary Providers

ODHS 2524, Schedule E-1 is provided for computing reimbursable equity, the average equity capital amount, and the amount of return which is included in allowable costs.

Page 1 of 2

Lines 1 through 21 - calculate equity reimbursable under Medicaid regulations.

Note: Lines 8 through 21 - Must specifically identify any amounts entered. An example of amounts that may be included on these lines is intercompany accounts.

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Lines 23 through 34:

Column 2: Enter the equity capital as of the beginning of the reporting period, as computed on ODHS 2524 Schedule E-1, Page 1 of 2, Line 22, Column 1. This amount will be the same for all months during the period.



- Column 3:** List, on a monthly basis, capital investments made during the period. Capital investments include cash and other property contributed by owners and proceeds from the issuance of corporate stock. Do not include loans from owners. The amount entered on the appropriate line in Column 3 is carried forward to subsequent months in the period, and is increased by additional contributions in the month(s) in which such contributions are made.
- Column 4:** Enter net gain or loss from the disposition of assets. This column indicates the cumulative amount for the period.
- Column 5:** Enter amounts withdrawn by owners or disbursed for the personal benefit of owners as well as the amounts paid as dividends to corporate stockholders. This column indicates the cumulative amount for the period, e.g., if withdrawals occur at the rate of \$600 per month, the first month of the period will show \$600, the second month \$1200, etc. However, if withdrawals are made and are reflected in the profit or loss for the period, e.g., salaries, the withdrawals should not be entered in this column.
- Column 6:** Enter other changes in equity capital such as loans from owners (increases) and repayments of same (decreases). Unrestricted donations and contributions are also entered in this column. Refer to HCFA 15-1 section 1210(A) of HCFA Pub. 15-1. Beginning with the first month in which a transaction occurs, the applicable amount is carried forward to subsequent months, and is increased by additional loans or decreased by repayment of loans.
- Column 7:** Equity capital increases or decreases as income is earned or as losses are incurred by the provider during the reporting period. The net amount of change in equity capital, from this category of transactions, is determined by analyzing the difference between equity capital at the beginning of the period and equity capital at the end of the period. From this net increase or decrease in equity capital are subtracted the amounts included under the other categories of changes on ODHS 2524 Schedule E-1, Column 3 through 6. The remainder represents the increase or decrease due to operations; however, any amount for a return on equity capital included in the interim payments is further subtracted from this remainder.

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The increase or decrease due to operations is considered as earned uniformly during each month of the reporting period and affects equity capital cumulatively. For example, if the net increase due to profits in operations for 12 months is \$24,000, \$2,000 would be shown in the first month, \$4,000 in the second month, etc.

**Column 8: Add Columns 2 through 7. IF THE RESULT IS A NEGATIVE AMOUNT, ENTER ZERO.** Add the individual months' equity capital and indicate the total on line 35. The total on line 35 shall include only positive monthly balances.

**Line 36 - Return on Equity:**

**Column 3:** The rate of return used is an estimate based on the Commerce Clearing House Table of Interest Rates 5782 issued May 26, 1994, and will be revised upon issuance of the appropriate update of the above publication. This is only an estimated rate of return and as such the resulting per diem should be used for budgeting purposes only.

**21. ODHS 2524, Schedule A-3, Summary of Cost**

**Column 5:** Calculate per diems for each cost category. This cost per diem is subject to change and does not reflect the payment to be made by Medicaid.

**22. ODHS 2524, Attachment 6, Wage and Hour Survey**

Complete Attachment 6 per instructions found on Attachment 6, to provide necessary information on the wage and hour supplement. There must be corresponding hours listed if wages are indicated.

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